

INTOSAI



INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS
ORGANISATION INTERNATIONALE DES INSTITUTIONS SUPERIEURES DE
CONTROLE DES FINANCES PUBLIQUES
INTERNATIONALE ORGANISATION DER OBERSTEN
RECHNUNGSKONTROLLBEHÖRDEN
ORGANIZACIÓN INTERNACIONAL DE ENTIDADES FISCALIZADORAS
SUPERIORES

المنظمة الدولية للأجهزة العليا للرقابة المالية العامة والمحاسبة



CIRCULAR 80

English

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DR. HARIB AL-AMIMI

Chairman

December 2018



Dear Colleagues

It gives me great pleasure to present this summary and highlights of the outcomes of the 71st Governing Board meeting in Moscow. I believe the vice chair and his team should be congratulated on the arrangements and have demonstrated their commitment to INTOSAI. This will ensure a successful XXIII INCOSAI in 2019.

The meeting was highly productive and has further strengthened our commitment to ensuring our community continues to commit to our strategic objectives and priorities set out in the INTOSAI Strategic Plan. This was presented in the Performance and Accountability Report. Our strategic objectives are being ably led by our Goal Chairs. We are moving forward with the establishment of a fully functional standard setting process. Our knowledge sharing was discussed, looking into ways and means of enhancing communication and dialogue throughout our organization. Both the knowledge sharing and standard setting feed into the professionalization agenda and assisting SAI capacity development. This is underpinned by a long-term commitment to generate a program for auditor professionalism.

In terms of our strategic priorities it is important that as the leadership, the Governing Board continue to stress the importance of SAI independence and encourage the usage of the SAI Performance Measurement Framework. The SDGs were discussed and the continuing support and coordination for SAIs and Regions throughout 2019. Coordination of the Goal Chairs was demonstrated by a specific agenda item on matters of common interest for the Goal Chairs. The strategic priority linked to regional engagement was elaborated through the Capacity Building Regional Platform that is now an established part of the INTOSAI annual calendar.

To conclude, I would like to highlight the strategic priority regarding INTOSAI being an agile organization. For a large organization it is not straightforward to take initiatives and act quickly. However, through mechanisms such as the Supervisory Committee on Emerging Issues the opportunity for foresight is possible. The establishment of a new working group looking at the impact of science and technology on public sector audit is such an example. We look forward to working with our colleagues from the Government Accountability Office to establishing this exciting project.

Kind regards

Harib Al Amimi

DR. MARGIT KRAKER

The Secretary General

December 2018



Dear Colleagues

The 71st Governing Board meeting, which was excellently hosted by the Accounts Chamber of the Russian Federation in Moscow, gave the government audit community the opportunity to take stock of the progress INTOSAI has made since November last year.

The activities undertaken by the INTOSAI member SAIs were largely shaped by the efforts to contribute to the implementation of the Strategic Plan 2017-2022 and the United Nations Sustainable Development Goals. To illustrate the manifold initiatives and projects in this regard, INTOSAI's committees and Regional Organizations once again succeeded in providing a uniform and comparable reporting framework. Furthermore, the activities and efforts in implementing the Strategic Plan were, for the first time, presented as an evaluation in the Performance and Accountability Report, which has also been placed on the INTOSAI website to make it available to the organization's external stakeholders. In doing so, we meet the level of transparency and accountability expected from us as an international model organization.

This year's discussion sessions once again provided the Governing Board members the opportunity to exchange their views with regard to two vital themes: SDG implementation and INTOSAI communication. With regard to the latter, fundamental issues like the definition of INTOSAI's internal and external stakeholders and the core message INTOSAI wants to deliver to those groups were raised. The discussion also revolved around the accessibility and user-friendliness of INTOSAI's products. As the organization was established to primarily serve the audit community by knowledge sharing and capacity building, it will be a vital challenge to address these issues and to re-examine the presentation and placement of the valuable expert knowledge and know-how provided by the different INTOSAI bodies. The constructive input given by the members, however, leaves no doubt about the determination and ability of the audit community to address these matters in a manner that serves both the auditors on the field as well as INTOSAI's various external stakeholders.

The present 80th Circular gives an overview of the 71st Governing Board meeting of INTOSAI. The detailed reports submitted to the Governing Board are available on the INTOSAI website at www.intosai.org¹.

With best regards

Margit Kraker

¹[http:// www.intosai.org/events.html](http://www.intosai.org/events.html) – "Governing Board Meetings"
username: members, password: intmemb1953

A.
MINUTES OF THE
71ST MEETING OF THE GOVERNING BOARD OF INTOSAI,
15 AND 16 NOVEMBER 2018,
MOSCOW, RUSSIAN FEDERATION

The 71st meeting of the Governing Board of INTOSAI was held in Moscow, Russian Federation, from 15 to 16 November 2018 and was attended by 29 SAIs.

The strategy of INTOSAI with regard to pursuing an effective and consistent communication policy among its bodies and vis-à-vis its stakeholders as well as the contribution of SAIs to the implementation of the United Nations Sustainable Development Goals (SDGs) were some of the core themes discussed at this meeting.

I KEY ACTION POINTS

Key action points after the 71st Governing Board meeting to be taken in 2018:

AI Ref.	Brief Description	Action Required	Responsibility	Timeframe
Disc. Session	Consistency of websites and content	Creation of a manual for ensuring consistency in content, branding and a clear purpose for all INTOSAI websites	INTOSAI Chair, IDI, General Secretariat, Goal Chairs, Journal, selected regions	Presentation of draft manual GB 2019
Disc. Session	Communication strategy	Update of the communication strategy in the light of technological developments including stakeholder definitions	SCEI	Updated Communication Strategy GB 2019
Disc. Session	SAI independence	Follow-up on the dialogue with the United Nations and other stakeholders	General Secretariat	On-going
Disc. Session	SAI independence	Encourage SAIs to write to their respective permanent missions to the UN to promote SAI independence	General Secretariat	Spring 2019

AI Ref.	Brief Description	Action Required	Responsibility	Timeframe
Disc. Session	Follow-up and review of SDG implementation	Commitment of Intent (CoI) to all GB members, encourage heads of INTOSAI member SAIs to sign (subject to SAIs' mandates)	INTOSAI General Secretariat and INTOSAI Chair	HLPF July 2019
Disc. Session	Strategic vision of INTOSAI regarding the SDGs	Roadmap for INCOSAI XXIII, the UN/INTOSAI Symposium 2020 and the High-level Political Forum 2019 to promote advocacy and more clarity on the SDG programmes	INTOSAI Chair and Expert Group Abu Dhabi	Updated information and roadmap May 2019
Disc. Session	Ensuring quality audits on SDGs in line with IFPP	Linking IFPP to SDGs through the SDP	PSC and FIPP	FIPP meeting first quarter of 2019
3	Promote the participation of SAIs in the Conference of the States Parties to the UN Convention against Corruption	Negotiation towards a proposed MoU with UNDC	INTOSAI Chair	December 2019
3	INTOSAI Handbook for Committees	Revision of INTOSAI Handbook for Committees	INTOSAI Chair, Goal Chairs	June 2019
4	Preparations for INCOSAI XXIII with emphasis on the Congress themes	Preparation of outcome document of INCOSAI XXIII: Moscow Declaration	INTOSAI Vice-Chair, SAI of China	September 2019
5	INTOSAI Handbook for Governing Board Meetings	Translation into all INTOSAI languages and publication on INTOSAI website	General Secretariat	September 2019
5	INTOSAI Handbook for Congresses	Publication on INTOSAI website	General Secretariat	September 2019
5	Application of SAI of Kosovo for full	Further research with UN	General Secretariat	September 2019

AI Ref.	Brief Description	Action Required	Responsibility	Timeframe
	membership in INTOSAI			
5	INTOSAI Financial Regulations and Rules	Translation into INTOSAI languages	General Secretariat	September 2019
5	INTOSAI website	Relaunch of website until INCOSAI XXIII	General Secretariat	September 2019
5	Election of new Governing Board members	Contacting the Regional Organizations for which new representatives have to be elected to the Governing Board for a term of 6 years	INTOSAI Chair	June 2019
6	Technical Support Function (TSF)	Launching a proof of concept exercise for TSF to adopt the necessary measures	PSC	June 2019
6	Staff and host of TSF	Establish a job profile and the criteria for the host of the TSF	PSC	June 2019
7	INTOSAI competency framework for public sector audit professionals	Create a section for the work of SAIs with jurisdictional responsibilities	Task Force INTOSAI Auditor Professionalization	On-going
7	SAI PMF	Encourage SAIs to undergo SAI PMF assessments and to engage actively in such assessments	CBC	On-going
9	Performance and Accountability Report (PAR)	Elaboration of PAR 2019 for presentation to INCOSAI XXIII	PFAC, INTOSAI Chair and Vice-Chair, General Secretariat	July 2019
9	Performance and Accountability Report (PAR)	Translation of the PAR into all INTOSAI languages	General Secretariat	September 2019

AI Ref.	Brief Description	Action Required	Responsibility	Timeframe
9	INTOSAI accumulated surplus	Call for the submission of proposals for the utilization of the accumulated surplus according to the approved criteria	General Secretariat	September 2019
10	FIPP Strategic Development Plan (SDP)	Develop SDP until 2025	Goal Chairs and FIPP	July 2019
11	Scientific and technological developments and their impact on auditing	Establish an interim Task Force on Impact of Science and Technology on Auditing; elaboration of Terms of Reference, definition of chair	INTOSAI Chair and Chair of Journal	September 2019

II THE HIGHLIGHTS AT A GLANCE

- Creation of a Memorandum of Understanding between INTOSAI and the United Nations Office on Drugs and Crime (UNODC) to foster the participation of SAIs in the Conference of the States Parties on the UN Convention against Corruption
- Approval of the Rules of Procedure for INCOSAI XXIII in 2019
- Approval of the format of the outcome document of INCOSAI XXIII – the Moscow Declaration
- Approval of the INTOSAI Handbooks for Congresses and Governing Board Meetings
- Postponement of the decision regarding the application for full membership in INTOSAI of the SAI of Kosovo until the 72nd GB Meeting in 2019
- Approval of revised Financial Regulations and Rules for INTOSAI
- Approval of the necessary financial resources for the relaunch of the INTOSAI website
- Approval of a proof of concept exercise for a Technical Support Function (TSF) of the Forum for INTOSAI Professional Pronouncements (FIPP) and the adoption of the necessary measures. The TSF will, in a first phase, work virtually and a job profile for the collaborators and the criteria for the host of the TSF will be elaborated
- Creation of a section for the work of SAIs with jurisdictional responsibilities in the INTOSAI competency framework for public sector audit professionals

- Encouragement of SAIs to undergo SAI PMF assessments and to engage actively in such an assessment
- Transition of the leadership in the Workstream for Guides and Occasional Papers, from the SAI UK to the SAI Kenya
- Support of the draft guide on Developing Pathways for the Professional Development of Auditors in a SAI, aimed at utilizing the INTOSAI competency framework to develop public sector audit professionals in the most context-appropriate way, including the recently completed global research results
- Approval of the first INTOSAI Performance and Accountability Report
- Recognition of the current status of the development of the Strategic Development Plan 2020-2025 of the FIPP
- Creation of an interim Task Force on the Impact of Science and Technology on Auditing
- Support for the IDI Strategic Plan 2019-2023 for adoption by INCOSAI XXIII
- Elaboration of a manual for ensuring consistency in content, branding and a clear purpose for all INTOSAI websites
- Updating the communication strategy in the light of technological developments including stakeholder definitions
- Follow-up on the dialogue with the United Nations and other stakeholders on the Independence of SAIs
- Elaboration of a roadmap for INCOSAI XXIII, the UN/INTOSAI Symposium 2020 and the High-level Political Forum 2019 to promote advocacy and more clarity on the SDG programmes within the framework of the INTOSAI strategic vision regarding the SDGs

1 [The following members of the INTOSAI Governing Board participated at the 71st Governing Board meeting](#)

- United Arab Emirates (Chair)
- Russian Federation (First Vice-Chair)
- Saudi Arabia (Second Vice-Chair)
- Austria (Secretary General)
- Bahamas
- Brazil
- China
- Egypt
- Gabon
- India
- Japan
- Norway | IDI
- Peru

- Poland
- Portugal
- Samoa
- South Africa
- United States of America | International Journal of Government Auditing

(Excused absence of the SAIs of Argentine and Pakistan)

2 The following representatives of the seven INTOSAI Regional Organizations reported on their regional activities

Cameroon	AFROSAI
Chile	OLACEFS
Bahamas	CAROSAI
China	ASOSAI
Samoa	PASAI
Spain	EUROSAI
Tunisia	ARABOSAI

3 Representatives of the following member SAIs participated as rapporteurs of the committees, subcommittees, working groups, task forces and project groups

Brazil	PSC	<ul style="list-style-type: none"> • Professional Standards Committee
China	WGBD	<ul style="list-style-type: none"> • Working Group on Big Data
Egypt	WGFACML	<ul style="list-style-type: none"> • Working Group on the Fight against Corruption and Money Laundering
European Court of Auditors		<ul style="list-style-type: none"> • Vice-Chair Professional Standards Committee
France		<ul style="list-style-type: none"> • Evaluation on Public Policies and Programs • Forum of Jurisdictional SAIs
India	CAS	<ul style="list-style-type: none"> • Compliance Audit Subcommittee
	KSC	<ul style="list-style-type: none"> • Committee on Knowledge Sharing and Knowledge Services
	WGITA	<ul style="list-style-type: none"> • Working Group on IT Audit • KSC-IDI Community Portal

Indonesia	WGEA	<ul style="list-style-type: none"> • Working Group on Environmental Auditing
Norway	IDI PAS	<ul style="list-style-type: none"> • INTOSAI Development Initiative • INTOSAI-Donor Secretariat • KSC-IDI Community Portal • Performance Audit Subcommittee
Peru		<ul style="list-style-type: none"> • Subcommittee on Cooperative Audits
Philippines	WGPD	<ul style="list-style-type: none"> • Working Group on Public Debt
Poland	ICS	<ul style="list-style-type: none"> • Internal Control Standards Subcommittee
Russian Federation	KNI WGPPA	<ul style="list-style-type: none"> • Working Group on Key National Indicators • Working Group on Public Procurement Audit
Saudi Arabia	PFAC	<ul style="list-style-type: none"> • Policy, Finance and Administration Committee • INTOSAI-Donor Cooperation Steering Committee
Slovakia		<ul style="list-style-type: none"> • Subcommittee on Peer Reviews
South Africa	CBC TGIAC SAI PMF RFCD	<ul style="list-style-type: none"> • Capacity Building Committee • Task Force INTOSAI Auditor Professionalization • Project Group SAI PMF • Regional Forum for Capacity Development
Sweden	CBC	<ul style="list-style-type: none"> • Vice-Chair of the Capacity Building Committee • Workstream Auditing in Complex and Challenging Contexts
Uganda	WGEI	<ul style="list-style-type: none"> • Working Group on Audit of Extractive Industries
United Arab Emirates	FAAS SCEI	<ul style="list-style-type: none"> • Financial Audit and Accounting Subcommittee • Supervisory Committee on Emerging Issues
United States of America	WG FMRR IJGA	<ul style="list-style-type: none"> • Working Group on Financial Modernization and Regulatory Reform • International Journal of Government Auditing • Vice-Chair of the Policy, Finance and Administration Committee and the INTOSAI-Donor Cooperation • Vice-Chair of the Supervisory Committee on Emerging Issues

III REPORT ON THE 71ST MEETING OF THE INTOSAI GOVERNING BOARD

1 Welcome and Opening of the 71st meeting of the Governing Board (ITEM 1 and ITEM 2)

The Chair of INTOSAI, Mr Harib Saeed Al Amimi, extended a warm welcome to the participants of the 71st Governing Board meeting and expressed his gratitude to the SAI of the Russian Federation for hosting the meeting. He then gave the floor to the Chairman of the Accounts Chamber of the Russian Federation and First Vice-Chair of INTOSAI, Mr Alexey Kudrin.

Mr Kudrin cordially welcomed the members of the Governing Board in Moscow in the premises of the Accounts Chamber of the Russian Federation. He expressed his hope that the meeting would pave the way for a successful Congress and provide the occasion to tap into the audit community's creative potential to further strengthen INTOSAI.

On behalf of all Governing Board members, Mr Al Amimi thanked the First Vice-Chair for the excellent organization and the hospitality extended to the INTOSAI community. He then asked the Governing Board members to vote on the agenda.

The **Governing Board adopted** the agenda.

Discussion sessions

The Governing Board was started with the discussion sessions related to INTOSAI communication and the United Nations (UN) Sustainable Development Goals (SDGs).

The discussion on *INTOSAI communication*, which was chaired by the SAI of the UAE, followed up on the deliberations of the PSC, IDI and the INTOSAI-Regions Coordination Platform. In recognizing that a streamlined, integrated and effective presentation of information generated by the different INTOSAI bodies is key to safeguarding the credibility of INTOSAI, the participants emphasized the need for consistency in language and form. In order to attain this, clear differentiations must be made: websites, in particular, must be targeted at the different stakeholders of INTOSAI, and the documents provided should be presented in a way that make a clear distinction between internal and external use. Against this background, Mr Gene Dodaro, the Head of the SAI of the United States, suggested to establish a manual serving as a style guide regarding the presentation of information and the use of the INTOSAI brand and logo for websites and other INTOSAI products. This suggestion was welcomed by all participants.

The discussion on *the contribution and role of SAIs regarding the implementation of the SDGs* was chaired by the General Secretariat of INTOSAI. Taking into account the organization's progress in this matter and the outlook for the future as provided by the "Roadmap on SDGs to the INCOSAI 2019" prepared by the SAI of the UAE, the participants agreed that the implementation of the SDGs cannot be discussed in isolation. Owing to their comprehensive

nature and centring around the dimensions of environmental, economic and social sustainability, the SDGs have already become an integrated matter in INTOSAI's activities. They require, however, a holistic approach, which, in turn, necessitates a broad mandate of the SAIs. The overall results will then have to be communicated both to the national governments as well as vis-à-vis the global community, in particular to the United Nations. As the focus of INTOSAI's SDG-related activities shifts from preparedness audits to the implementation of the SDGs, SAIs are also called upon ensuring high-quality reporting. The seven INTOSAI Regional Organizations have proven to be especially important in this regard as they provide different regional perspectives concerning the approach to SDG audits.

To ensure effective capacity building, cooperation and communication within INTOSAI and with the organization's stakeholders in the framework of the implementation of the 2030 Agenda, a Commitment of Intent was put forward in the "Roadmap on SDGs to the INCOSAI 2019" to be signed by the heads of SAIs at the High-level Political Forum in 2019.

2 Report of the Chair of INTOSAI (ITEM 3)

In his report, Mr Al Amimi outlined INTOSAI's way forward and underlined the importance of inclusiveness, cooperation and the development of professional capacities to audit specific and complex issues such as procurement. He explained that the interconnectedness of audit subjects, as demonstrated by the audits on SDG implementation, called for a real-time exchange of experiences and enhanced communication among INTOSAI's bodies.

Mr Al Amimi also announced that the SAI of the UAE would host the Conference of the States Parties to the UN Convention against Corruption in December 2019 and encouraged the INTOSAI member states to participate. He furthermore informed the Governing Board about the ongoing negotiations towards a Memorandum of Understanding between INTOSAI and the United Nations Office on Drugs and Crime (UNODC) and explicated the efforts of several INTOSAI bodies regarding a potential guideline to be issued by UNODC on procurement.

He informed furthermore that the proposed changes in the INTOSAI Handbook for Committees will be substantive. that further discussion is still needed and that the Handbook is expected to be approved by the 2019 Governing Board.

The Governing Board

- **took note** of the report of the INTOSAI Chairman;
- **took note** of the opportunity for the INTOSAI Chair to create a Memorandum of Understanding between INTOSAI and the United Nations Office on Drugs and Crime (UNODC) in its capacity as the Secretariat for the United Nations Convention Against Corruption;

- **took note** of the submission for the Handbook for INTOSAI Committees to take place at the 2019 Governing Board meeting.

3 Report of the First Vice-Chair of INTOSAI (ITEM 4)

In introducing his report, Mr Kudrin recalled the 70th Governing Board meeting, at which the following themes of INCOSAI XXIII were approved: “Information technologies for the development of the public administration” and “The role of Supreme Audit Institutions in the achievement of the national priorities and goals”. As underlined by Mr Kudrin, these topics tie into the current reflection on the evolution and professionalization of SAIs. Against the backdrop of the increasing importance of performance and strategic audits to improve the effectiveness of public administration, the main outcome of INCOSAI XXIII, the “Moscow Declaration” is to reflect opportunities for SAIs to enhance their audit methodologies to support coordinated and stable public policies.

With regard to the timetable towards the Congress, Mr Kudrin explained that the final drafts of the Principal Papers for Theme I and Theme II were to be elaborated by January 2019, taking into account regional specificities and the feedbacks and suggestions from the audit community. Mr Kudrin seized this opportunity to thank the INTOSAI member SAIs for their comments on the first drafts and emphasized the importance of the exchange of experiences, which would also be a priority for INCOSAI XXIII. In this context, he informed the Governing Board members that the exhibition stands would be continued to allow for a fruitful exchange of ideas.

In concluding his report, the Vice-Chair expressed his appreciation for the amendments of the INTOSAI Handbooks for Congresses and Governing Board Meetings and thanked the respective coordinators, namely the General Secretariat and the SAI of the UAE, as well as the SAIs of Brazil, India, China and South Africa, and announced that the documents would be made available by 2019.

The Governing Board

- **took note** of the progress report of the First Vice-Chairman;
- **approved** the format of the outcome document of INCOSAI XXIII – the Moscow Declaration;
- **approved** the Rules of Procedure for INCOSAI XXIII;
- **approved** the INTOSAI Handbooks for Congresses and Governing Board Meetings.

4 Report of the Secretary General of INTOSAI (ITEM 5)

In her report, the Secretary General of INTOSAI, Ms Margit Kraker, presented the activities of the General Secretariat since the 70th meeting of the Governing Board. In this regard, she mentioned the awareness-raising activities on SDG implementation performed by the General

Secretariat in various fora, such as the UN High-Level Political Forum, the INTOSAI side event on this occasion, or at events of the INTOSAI Regional Organizations.

She also referred to the revision of the INTOSAI handbooks, which had been made in close cooperation with Governing Board members, and highlighted the preparation of the first Performance and Accountability Report of INTOSAI, which presents an overview of INTOSAI and its progress in implementing the Strategic Plan. Ms Kraker furthermore informed the Governing Board about the final conclusion of the Peer Review on SAI Independence. In the same context, she recalled the decision made by the Governing Board at its 70th meeting to present the worrisome developments of SAI independence as laid out in the Global SAI Stocktaking Report 2017 of the INTOSAI Development Initiative (IDI). Ms Kraker outlined that the findings of the report had been sent to UN Under-Secretary-General Liu Zhenmin in April 2018, who had promised follow-up actions by the UN.

The Secretary General continued her report by presenting the decisions made by the Global Audit Leadership Forum (GALF) 2018 and then proceeded by outlining the developments regarding membership in INTOSAI. She informed the Governing Board on the application of the SAI of Kosovo for full membership, which had been assessed by the General Secretariat of INTOSAI. Based on deliberations held with the Chair and First Vice-Chair of INTOSAI, she suggested that the General Secretariat would contact the UN to collect further clarification on the legal foundations. The Secretary General therefore proposed to postpone the decision on the application for full membership until the 72nd Governing Board meeting in 2020.

She informed on the transition of the INTOSAI membership from the Inspection générale to the Cour des comptes of Guinea as well as on the composition of the Panel of Jurors for the Jörg Kandutsch Award 2019.

As to budgetary matters, Ms Kraker reported to the Governing Board that the INTOSAI Financial Regulations and Rules had been amended to include clear regulations concerning the use of external surplus funds. The Policy, Finance and Administration Committee (PFAC) had discussed the amendments and had approved of them. With regard to INTOSAI membership fees, the Secretary General informed about the indexation planned for 2019, which would be based on figures from the period 2016–2018 and on specific weighted annual inflation rates (GDP deflator by IMF).

The Secretary General informed on the planned relaunch of the INTOSAI website, www.intosai.org and highlighted the main envisaged changes.

Ms Kraker furthermore informed the Governing Board about the proceedings regarding the election of Governing Board members in 2019. In concluding her report, the Secretary General thanked the SAI of the Russian Federation for the Congress preparations and the elaboration of the principal papers. She also extended her gratitude to the SAI of Brazil, which will host INCOSAI XXIV in 2022.

Mr Al Amimi thanked Ms Kraker for her comprehensive report and opened the floor for discussion.

Mr Per-Kristian Foss, the Head of the SAI of Norway, expressed his appreciation regarding the letter sent by the General Secretariat to UN Under-Secretary-General Liu Zhenmin. In order to attain the greatest impact possible, he proposed to encourage all INTOSAI member SAIs to contact their permanent missions to the UN to inform them about the worrying state of SAI independence. He furthermore informed the Governing Board about the willingness of the SAI of Norway to apply as host for IDI for the period 2019-2025.

In connection with SAI independence, Mr Dodaro, in his capacity as Vice-Chair of the Steering Committee of the INTOSAI-Donor Cooperation, highlighted the continued interest of the donors with regard to SAI independence and highly welcomed the proposal made by Mr Foss. He also informed the Governing Board about the willingness of the SAI of the United States to apply as host for the International Journal of Government Auditing for the period 2019-2025.

Mr Osvaldo Rudloff, the representative of the SAI of Chile, enquired about the basis for the distribution of the budget means and voiced his opinion that the shares provided to the goal committees should be based on the different initiatives.

Mr Dodaro recalled that the Governing Board, at its 70th meeting, had decided to amend the Financial Regulations and Rules of INTOSAI as well as the Statutes to ensure that such accumulated surplus can be distributed between the congresses. In this connection, the PFAC had proposed to develop rules and criteria for its distribution, which would be presented by the chair of the PFAC.

The **Governing Board**

- **took note** of the report of the Secretary General;
- **postponed** the decision regarding the application for full membership in INTOSAI of the SAI of Kosovo until the 72nd GB Meeting in 2019;
- **took note** of the transition of the INTOSAI membership from the Inspection générale to the Cour des comptes of Guinea;
- **took note** of the proposed modifications of the INTOSAI Financial Regulations and Rules;
- **approved** the composition of the Panel of Jurors, which consists of the Supreme Audit Institutions of Denmark and Jamaica and the General Secretariat of INTOSAI, for the selection of the winner of the Jörg Kandutsch Award 2019;
- **approved** the revised Terms of Reference for the Jörg Kandutsch Award; and
- **approved** the allocation of the amount of EUR 50,000 for the relaunch of the INTOSAI website: www.intosai.org.

All of the following reports and working programmes of the different committees, subcommittees, working groups, project groups, workstreams and task forces of INTOSAI, which were submitted to the 71st Governing Board meeting in writing, have been published by the General Secretariat on the INTOSAI website (<http://www.intosai.org/events.html> – “Governing Board Meetings”)² and provided to the heads of delegation at the Governing Board meeting. This circular contains the most important comments and decisions by the Governing Board on those reports.

5 Report on the Professional Standards Committee (ITEM 6)

The SAI of Brazil, in its capacity as the Chair of the Professional Standards Committee (PSC), and the European Court of Auditors, in its capacity as its Vice-Chair, presented the Progress Report of the PSC. Among the activities highlighted were the migration of the ISSAI Framework into the INTOSAI Framework of Profession Pronouncements (IFPP), the update of INTOSAI P-10 (former ISSAI 10), which was submitted in the format intended for all documents to be migrated, and the implementation of the Strategic Development Plan (SDP) 2017-2019. With regard to the latter, Ms Paula Hebling Dutra reported difficulties with the achievement of strategic objective 1.5, which concerned the implementation of a monitoring system to obtain feedback from SAIs on their implementation of the ISSAIs. The backlog was due to the fact that the information gathered had not yet provided sufficient structural information that could be fed back into the process.

Mr Viktor Hart then proceeded with presenting the proposal for launching a proof-of-concept exercise to implement the Technical Support Function (TSF) for INTOSAI’s standard-setting process. The TSF would be composed of three full-time employees appointed for a renewable term of five years and seconded by INTOSAI member SAIs to a voluntary host SAI. The initial plan was to work through virtual collaboration and then possibly move to a physical cooperation as soon as a host SAI was designated. The tasks of the TSF would consist, among others, of supporting and monitoring various phases of the standard-setting process and contributing to the implementation of the SDP. The costs would largely be borne by the host SAI and the seconding SAIs, and governance would be exercised by the PSC Steering Committee. In answering a request by the SAI of Japan with regard to the funding of the TSF, Mr Hart confirmed that the TSF would not require an increase of INTOSAI membership contributions since the major share of the costs would be borne by the seconding SAIs. With regard to the exact job profile for the members of the TSF, he explained that the PSC would, in close cooperation with the FIPP, the Goal Chairs, the INTOSAI Chair and the Secretary General, elaborate the details and establish the criteria for the host SAI to launch an open call in 2019. The overall aim for the TSF was to be fully functioning by 2020.

Mr Foss took the floor to announce his willingness to second an expert for the TSF and encouraged the audit community to support the TSF with financial resources.

² username: members, password: intmemb1953

Mr Vítor Manuel da Silva Caldeira, the Head of the SAI of Portugal, suggested to focus on the virtual model since it was the most cost-efficient alternative and to have it reviewed after the first three years.

Ms Daniele Lamarque, the representative of the ECA and Vice-Chair of the PSC, continued the report and outlined the activities undertaken by the PSC regarding INTOSAI's five Crosscutting Priorities.

The **Governing Board**

- **approved** the endorsement version of the INTOSAI P-10 and **referred** it to INCOSAI for final endorsement;
- **took note** of the Progress Report from PSC and its Subcommittees;
- **took note** of the new Memorandum of Understanding between the PSC and the IIA;
- **took note** of the Report on the Implementation of the SDP 2017-2019;
- **took note** of the updated Terms of Reference of the Performance Audit Subcommittee.

6 Report on the Capacity Building Committee (ITEM 7)

Magnus Lindell, the Vice-Chair of the Capacity Building Committee (CBC), reported on the progress made by the CBC and its workstreams in relation to the CBC workplan and the INTOSAI Strategic Plan. He also informed the Governing Board on the three major strategic issues identified at the CBC's annual meeting in Kuwait in September 2018. Those issues concerned leadership development, quality assurance systems and long-term peer-to-peer cooperation. In this regard, Mr Lindell also presented the developments related to the mentioned issues, such as the planned exposure draft of the "Guide on professionalization pathways for auditors" to be circulated in early 2019 and the intended preparation of a global body of knowledge about good practices for peer-to-peer capacity building approaches.

Furthermore, the Vice-Chair highlighted the successful cooperation and coordination among the goal chairs and the regions, as exemplified by the INTOSAI-Regions Coordination Platform, whose first meeting was held in Oslo in June 2018 and whose next meeting will be held in South Africa in May 2019.

As regards the various capacity building efforts, Mr Lindell highlighted the need for the funding of peer-to-peer cooperation, in which case the donors were called upon to consider action. He presented the plan to include in the INTOSAI Competency Framework for Public Sector Audit Professionals at SAIs of a new for SAIs with jurisdictional responsibilities and asked for support for the guide on Developing Pathways for the Professional Development of Auditors in SAIs.

The Vice-Chair also pointed to the successful global roll-out of the SAI Performance Measurement Framework (SAI PMF) and encouraged INTOSAI's member SAIs to actively assist in this self-assessment tool.

The **Governing Board**

- **took note** of the report by the CBC, including
 - (a) progress made by the CBC workstreams
 - (b) change of leadership in the workstream for guides and occasional papers, from SAI UK to SAI Kenya
 - (c) the SAIs of the Russian Federation and Turkey as new members of the CBC
 - (d) Challenges and opportunities identified during the CBC's annual meeting 2018;
- in the light of the progress made by the TFIAP in researching enabling mechanisms required to facilitate and structure professional development in INTOSAI, and given that the INTOSAI competency framework for public sector audit professionals will serve as a basis for further discussion and refinement of the concepts related to professional development so that INTOSAI can be provided with a set of professional pronouncements on auditor competence –
 - (a) **took note** of and supports the planned inclusion in the INTOSAI Competency Framework for Public Sector Audit Professionals at SAIs of a new section that provides for the competencies applicable to professionals who carry out the work of SAIs with jurisdictional responsibilities;
 - (b) **took note** of and supports the exposure of the INTOSAI community to the draft guide on Developing Pathways for the Professional Development of Auditors in a Supreme Audit Institution, aimed, among others, at utilising the INTOSAI competency framework to develop public sector audit professionals in the most context-appropriate way, including the recently completed global research results;
- having taken note of the good progress made with implementation of the SAI PMF, but also having noted that there is much room for improvement in the number of SAIs that have not yet been assessed –
 - (a) once again **encouraged** SAIs to undergo SAI PMF assessments;
 - (b) **encouraged** SAIs to release their members of staff who have been trained as SAI PMF assessors when called upon to assist in carrying out assessments of other SAIs, and
 - (c) **took note** of the planned refinement of the 2017-19 SAI PMF based on current experiences and feedback in order to guide the continued implementation of the SAI PMF strategy during the 2020-22 period.

7 Report on the Knowledge Sharing Committee (ITEM 8)

Mr Rajiv Mehrishi, the Comptroller and Auditor General of the SAI of India, presented the progress report of the Knowledge Sharing Committee (KSC). In reporting on the developments within the KSC and its subcommittees in relation to the INTOSAI Strategic Plan, he presented the eight strategies and initiatives of the KSC linked to INTOSAI's strategic objectives and cross-cutting priorities, of which almost all were on schedule. The projects behind schedule concerned the pronouncement on jurisdictional SAIs and the consolidation of the guidances for the audits of privatization, public debt and disaster related aid.

Furthermore, Mr Mehrishi also informed the Governing Board about the plans to harmonize and consolidate 18 ISSAIs into 6 new GUIDs and the planned elaboration of three new pronouncements. 26 Guidance and research materials outside the IFPP were also to be drafted during the period of 2017-19.

With regard to the KSC-IDI Community Portal, a central platform with dynamic features for the presentation and the exchange of information for the INTOSAI community, Mr Mehrishi explained that it had been renamed as INTOSAI Community Portal. The now revamped Portal consolidates the current KSC-IDI Community Portal, the website of KSC and the eleven KSC working groups.

The Governing Board

- **took note** of the report of the INTOSAI Committee on Knowledge Sharing and Knowledge Services (KSC);
- **approved** the revised terms of reference of the Working Group on Public Debt;
- **took note** of the effective cooperation among the goal chairs.

At the end of the KSC section, Mr Rémi Frentz, a representative of the SAI of France, held an in-depth presentation of the planned elaboration of a pronouncement on jurisdictional activities of SAIs entitled "Fundamental principles of jurisdictional activities of SAIs" – the first pronouncement to address jurisdictional activities and the principles of jurisdictional competences. Mr Frentz also reported on the activities on the Working Group on Standardization of Jurisdictional Activities co-chaired by the SAIs of Chile and France. In doing so, he highlighted the cooperation between the Working Group and the Forum for INTOSAI Professional Pronouncements (FIPP) regarding the above-mentioned pronouncement.

8 Report by the Policy, Finance and Administration Committee (ITEM 9)

Mr Hussam Alangari, the Chair of the Policy, Finance and Administration Committee (PFAC), presented a report of the committee's activities related to the four strategic objectives under Goal 4 of the Strategic Plan. He also highlighted the key outcomes of the 15th PFAC meeting in Riyadh in September 2018, which included the approval of INTOSAI's first Performance and Accountability Report and of the revised Financial Regulations and Rules to accommodate the

distribution of INTOSAI's accumulated surplus funds. In this regard, he proposed the following criteria to identify the portion of the surplus that can be distributed to the four goal chairs:

- Alignment with specific INTOSAI Strategic Plan Goals, Strategic Objectives, or Cross-cutting Priorities
- Alignment with approved work plan commitments
- Allocation to projects and initiatives rather than administrative functions
 - Demonstrated need for projects and initiatives
 - Description of anticipated benefits and timeframe for their accrual
 - Description of feasibility and risks
- Consistency of proposed spending with INTOSAI Statutes and Financial Rules and Regulations.

Mr Alangari, in his capacity as Co-Chair of the INTOSAI-Donor Steering Committee, also reported on the activities within the INTOSAI-Donor Cooperation. He informed the Governing Board about an increase of donor support of over 25% in the period of 2012 to 2017. He also reported on an independent review of the Donor Cooperation, which assessed the developments of the Donor Cooperation positively with regard to its key results indicators and its results system. Mr Alangari also informed about a possible new governance arrangement, in which the INTOSAI Development Initiative (IDI) would assume the operational and management functions of the Donor Cooperation Secretariat to enable the INTOSAI leadership of the Cooperation to focus their efforts on high-level strategic issues.

The Governing Board

- **took note** of the report on the by the Policy, Finance and Administration Committee and on the activities within the INTOSAI Donor Cooperation;
- **approved** the criteria to facilitate the timely and responsible distribution of an accumulated budget surplus.

9 Report on the Strategic Goal Cooperation (ITEM 10)

The representatives of the Strategic Goals 1, 2 and 3 – Mr Viktor Hart, Mr Jan Hendrik Van Schalkwyk and Mr Rajiv Mehrishi – reported on the cooperation between the goal chairs aimed at a successful implementation of the INTOSAI Strategic Plan.

Mr Schalkwyk reported about the in-person meeting between the goal chairs held once a year and highlighted the FIPP and the INTOSAI-Regions Coordination Platform as excellent examples of a successful cooperation and coordination between the goal committees. The PSC representative also highlighted the joint efforts of the goal committees and IDI to promote auditor professionalization and thanked all those involved in the drafting of the related pronouncement.

Mr Hart informed the Governing Board about the state of preparation of the Strategic Development Plan 2020-2025 and on the adjusted Terms of Reference of the FIPP. He also provided information on the appointment of a new FIPP chair, Ms Åse Hemsén from the SAI of Norway, who had already been a FIPP member, after the retirement of Ms Ganga Kapavarapu. Furthermore, he reported on the development of a new selection process for the nomination of new FIPP members and presented three new FIPP candidates: Gerhard Ross from the ECA, Deepak Anurag from the SAI of India and Toma Donchev from the SAI of Bulgaria.

Concluding the report on the goal chair collaboration, Mr Mehrishi informed about the implementation of the joint goal chair paper on a quality assurance mechanism for documents produced outside the IFPP. He furthermore informed about formats of the Quality Assurance Certificates and the template for the project proposal for the development of Goods outside the Due Process.

The **Governing Board**

- **took note** of the note of the report of the Goal Chairs collaboration;
- **approved** the appointment of three new FIPP members, Gerhard Ross from the ECA, Deepak Anurag from the SAI of India and Toma Donchev from the SAI of Bulgaria;
- **took note** of the revised FIPP Terms of Reference;
- **took note** of the appointment of Ms. Åse Hemsén, from the SAI of Norway as the new FIPP Chair;
- **took note** of the current status of the development of the SDP 2020-2025.

10 [Report by the Supervisory Committee on Emerging Issues \(ITEM 11\)](#)

The representative of the SAI of the United Arab Emirates, Mr Khalid Hamid, outlined the following four emerging issues identified by the committee, all requiring the audit community to join forces and to develop an overall strategy:

- Science and technology impacts on the audit process and standards
- Addressing the elements of sustainable development and maintaining relevance within our practices
- International corruption including illicit financial flows, anti-money laundering etc.
- Audit independence of SAIs

He also explained that, in line with the concept of being relevant and agile, SAIs had to be aware of current challenges, such as those created by new technologies involving machine learning, artificial intelligence etc. Those developments would also have an impact on auditing the implementation of the SDGs. Against this backdrop, the Supervisory Committee on Emerging Issues (SCEI) proposed the creation of a new Working Group on the Impact of Science and Technology on Auditing.

The **Governing Board**

- **took note** of the report of the Supervisory Committee on Emerging Issues;
- the Chair and Vice-Chair of the Supervisory Committee on Emerging Issues – SCEI present a motion to the Governing Board to undertake to establish a new Working Group on the Impact of Science and Technology on Auditing;
- the new Working Group would focus on key developments in science and technology and their impact on the audit process and audit standards;
- these issues might include emerging technologies and trends such as artificial intelligence, block chain technology, cyber security, data analytics, machine learning, and quantum computing. The Working Group would coordinate closely with existing INTOSAI bodies, including the Supervisory Committee on Emerging Issues, the Working Group on Big Data, and the Working Group on Information Technology Audit, to enhance synergies and avoid duplication or overlap of effort. It will take into account the needs of SAIs with different levels of capacity and development;
- the SCEI Chair and Vice-Chair will lead an interim task force to present a Terms of Reference and a proposed leadership arrangement ahead of the 2019 Congress.

11 Monitoring and evaluation of the implementation of the Strategic Plan (ITEM 12)

The Chair and Vice-Chair of the PFAC and the Secretary General of INTOSAI presented the first Performance and Accountability Report of INTOSAI, which outlines INTOSAI's progress toward the achievement and implementation of the Strategic Plan and identifies mitigation measures to address key challenges.³ Furthermore, the Secretary General presented the redrafted Financial Statements 2016 and the Financial Statements 2017, both in full accordance with IPSAS and adjusted to reflect on-going further developments in the field of accounting while complying with the need for consistency and comparability. The financial statements were audited by the SAIs of Ghana and Lithuania and were given unqualified audit opinions.

The **Governing Board**

- **approved** the INTOSAI Performance and Accountability Report 2018;
- **approved** the INTOSAI Financial Statements 2016 and 2017.

³ The Performance and Accountability Report is retrievable on the INTOSAI website at <http://www.intosai.org/about-us/strategic-plan-of-intosai.html> and <http://www.intosai.org/documents/intosai/general.html>

12 AFROSAI Report (ITEM 13a)

Mr Hassan, the Director of the General Secretariat of AFROSAI, presented the annual performance report of the Regional Organization, which contained a description of the history, mission, values and organizational structure of AFROSAI. He also outlined the Strategic Plan of AFROSAI 2015-2020 with its three strategic priorities, namely capacity building, knowledge management/knowledge sharing and model international organization, which are in line with INTOSAI's strategic goals 2, 3 and 4. Mr Hassan then proceeded with presenting AFROSAI's key initiatives contributing to the implementation of the strategic objectives of INTOSAI. Examples of such initiatives were the collaborations with the other INTOSAI Regional Organizations and projects such as the Women Leadership Academy as well as a pilot evaluation process related to the fight against illicit financial flows. As to AFROSAI's challenges, Mr Hassan highlighted communication difficulties arising from linguistic diversity and the different audit models of the member SAIs, as well as financial sustainability and capacity building.

13 ARABOSAI Report (ITEM 13b)

Mr Nejib Gtari, the Premier Président of the SAI of Tunisia, presented the report on the developments regarding the enhancement of professionalism in ARABOSAI. The main initiatives in this regard were the establishment of a technical task force within ARABOSAI, the assessment of regional professionalism and the preparation of a state of the region report on the progress made by ARABOSAI member SAIs in reviewing and following up on the implementation of the SDGs. Mr Gtari also highlighted the AFROSAI-E-ARABOSAI cooperation through e.g. cooperative audits, peer review initiatives, study visits, joint scientific meetings and workshops related to capacity building and the review of SDG implementation. With regard to the challenges, he pointed to the budgetary gap between the organization's needs and its resources, as well as the need for technical support and capacity building programmes for the task force members.

14 ASOSAI Report (ITEM 13c)

The Deputy Auditor General of the SAI of China, Mr Wang Wenbin, presented ASOSAI's activities carried out in line with the strategic goals and the crosscutting priorities of the INTOSAI Strategic Plan. Among the activities highlighted by Mr Wenbin were several ISSAI implementation projects, many of them carried out in cooperation with IDI. As regards ASOSAI's knowledge sharing activities, the Regional Organization was making use of a variety of methods, such as blended training, seminars on specific audit subjects such as the SDGs, various collaborations with IDI, as well as research projects. Furthermore, the organization was also engaging in an intensive cooperation with AFROSAI, in particular in the field of environmental auditing. ASOSAI had also upgraded its website to include platforms for interactive communication, e.g. communities of practice. With regard to the identified challenges, Mr Wenbin highlighted the need to meet the variety of demands of the member SAIs having different cultures, languages and audit systems, which necessitated effective communication.

15 CAROSAI Report (ITEM 13d)

Mr Terrance Samuel Bastian, the Head of the SAI of the Bahamas, delivered the CAROSAI report on behalf of Ms Pamela Monroe Ellis, the Secretary General of CAROSAI. He outlined the following three strategic priorities of the CAROSAI Strategic Business Plan 2017-2021, which are interconnected with the INTOSAI Strategic Plan:

1. High Quality Audit Creating Regional Impact
2. Strategic Performance Measurement and Reporting for Effectiveness
3. Effective Stakeholder Engagement

Mr Bastian then proceeded with presenting the measures to implement each strategic priority and outlined the activities taken by the CAROSAI member SAIs by way of parallel audits and participating in the IDI programmes “SAIs Fighting Corruption” and “Auditing SDGs” and SAI PMF assessments. With regard to the main accomplishments, Mr Bastian highlighted the 30th Anniversary Conference held in August 2018 under the theme “reviewing the distance travelled and exploring the journey ahead”. As concerns the challenges faced by the organization, he pointed to the need for support in performance-based parallel audits, support for the SAI of Suriname regarding independence and support for smaller SAIs with regard to SAI PMF assessments

16 EUROSAI Report (ITEM 13e)

Mr Ramon Alvarez de Miranda Garcia, the representative of the SAI of Spain, reported on the actions undertaken by EUROSAI in contributing to INTOSAI’s strategic goals. Such actions reached from providing input to the Strategic Development Plan 2020-2025, the promotion of ISSAIs and the translation of Professional Pronouncements into Russian through hosting the SAI PMF basic training course to maintaining the EUROSAI databases of audits and products. Actions related to INTOSAI’s crosscutting priorities involved ethics and integrity-related guidelines and training modules, a joint AFROSAI-EUROSAI seminar on SDGs in November 2019, the establishment of links and liaisons with INTOSAI bodies, a thematic focus on emerging issues for the EUROSAI Magazine and the III EUROSAI-ASOSAI Joint Conference, as well as collaborations with other INTOSAI Regional Organizations. With regard to the challenges, Mr Garcia highlighted the need for a reinforced communication with INTOSAI.

17 OLACEFS Report (ITEM 11f)

Mr Pulgar, the representative of the SAI of Chile, presented a video on OLACEFS and its activities with regard to research, capacity development, technical assistance and the exchange of good practices. The video showcased the measures taken to strengthen SAIs, such as classroom and virtual courses, coordinated audits, special seminars, peer reviews and technical visits, as well as the preparation of a new OLACEFS training plan 2019-2021.

Furthermore, the video featured the different measures taken by OLACEFS to contribute to the achievement of INTOSAI’s strategic goals. Key actions involved a regional assessment on

the progress of ISSAI implementation, the publication “Challenges and good practices of OLACEFS SAIs in the institutional implementation of ISSAIs”, 31 virtual courses, the development of MOOCs on SDGs and performance auditing, raising IntoSAINT’s implementation rate to 77%, training sessions on the SAI PMF self-assessment tool, webinars on renewable energies and in-kind cooperation. With regard to communication-related strategies, the organization had developed an app consolidating all the information from previous general assemblies, as well as a draft for a communication strategy with external OLACEFS stakeholders on environmental impacts.

18 PASAI Report (ITEM 11g)

On behalf of the Secretary General of PASAI, the Head of the SAI of Samoa, Mr Camillo Afele, presented the status report regarding the implementation of the PASAI Strategic Plan 2014-2024 and showcased how the activities in this regard also contributed to the implementation of the INTOSAI Strategic Plan. Mr Afele highlighted in this regard several capacity development activities such as technical trainings and workshops not only involving SAIs but also members of parliament and staff of government ministries and public sector entities. He also reported on development partner meetings and SAI PMF support. PASAI had also implemented its communication strategy and upgraded its website. With regard to PASAI’s expectations towards INTOSAI, Mr Afele highlighted the recognition of Small Island Developing States (SIDS) within INTOSAI using the UN guideline to identify SAIs within this group, the advocating of multilateral cooperation, the provision of guidance to gain access to funds and the provision of technical support for the monitoring, evaluation and reporting on the region’s performance.

The **Governing Board**

– **took note** of the reports of the INTOSAI Regional Organizations.

19 Report by the INTOSAI Development Initiative (ITEM 14)

Mr Einar Gørrissen, the Director General of IDI, presented the report on the INTOSAI Development Initiative (IDI) and focused largely on the new Strategic Plan of IDI for the period 2019-2023. He highlighted that IDI’s new strategic plan and INTOSAI’s strategic plan were mutually enforcing and outlined the major strategic shifts of the plan: the introduction of long-term work streams providing scaled-up, holistic and tailored support to SAIs; a gradual shift towards providing more SAI-level support; and a better integration of gender in the light of SDG 5. Based on IDI’s Global SAI Stocktaking Report 2017, the following strategic priorities were defined:

- Independent SAIs
- Well-governed SAIs
- Relevant SAIs
- Professional SAIs

With regard to SAI independence, he informed about IDI's plans to act as a reaction centre for SAIs that face challenges with regard to their independence.

The **Governing Board**

- **took note** of the report of the INTOSAI Development Initiative (IDI);
- **supported** the motion for adoption by the INCOSAI XXIII: "INCOSAI XXIII endorses the IDI's Strategic Plan 2019-2023".

20 Report by the International Journal of Government Auditing (ITEM 15)

Mr Dodaro informed the Governing Board that the International Journal of Government Auditing (Journal) remained in a sound financial position and continued to maintain adequate financial reserves. He also highlighted the envisaged transformation of the Journal toward a more dynamic online presence and informed about its new, responsively designed website launched in April 2018. Mr Dodaro also underlined the activities of the Journal on social media, such as Facebook, Instagram and Twitter. Furthermore, the Journal was planning to increase its real-time live coverage at key INTOSAI meetings. It was also exploring ways to facilitate, enhance and streamline knowledge sharing and outreach

In concluding his report, Mr Dodaro thanked the INTOSAI member SAIs for their continuous support through in-kind contributions and the sharing of news, editorials and articles, and announced that the Journal would present the Elmer B. Staats Award to the author of the best article published in the Journal at INCOSAI XXIII.

The **Governing Board**

- **took note** of the report of the of the INTOSAI Journal of Government Auditing;
- **reapproved** the Terms of Reference for the Elmer B. Staats Award.

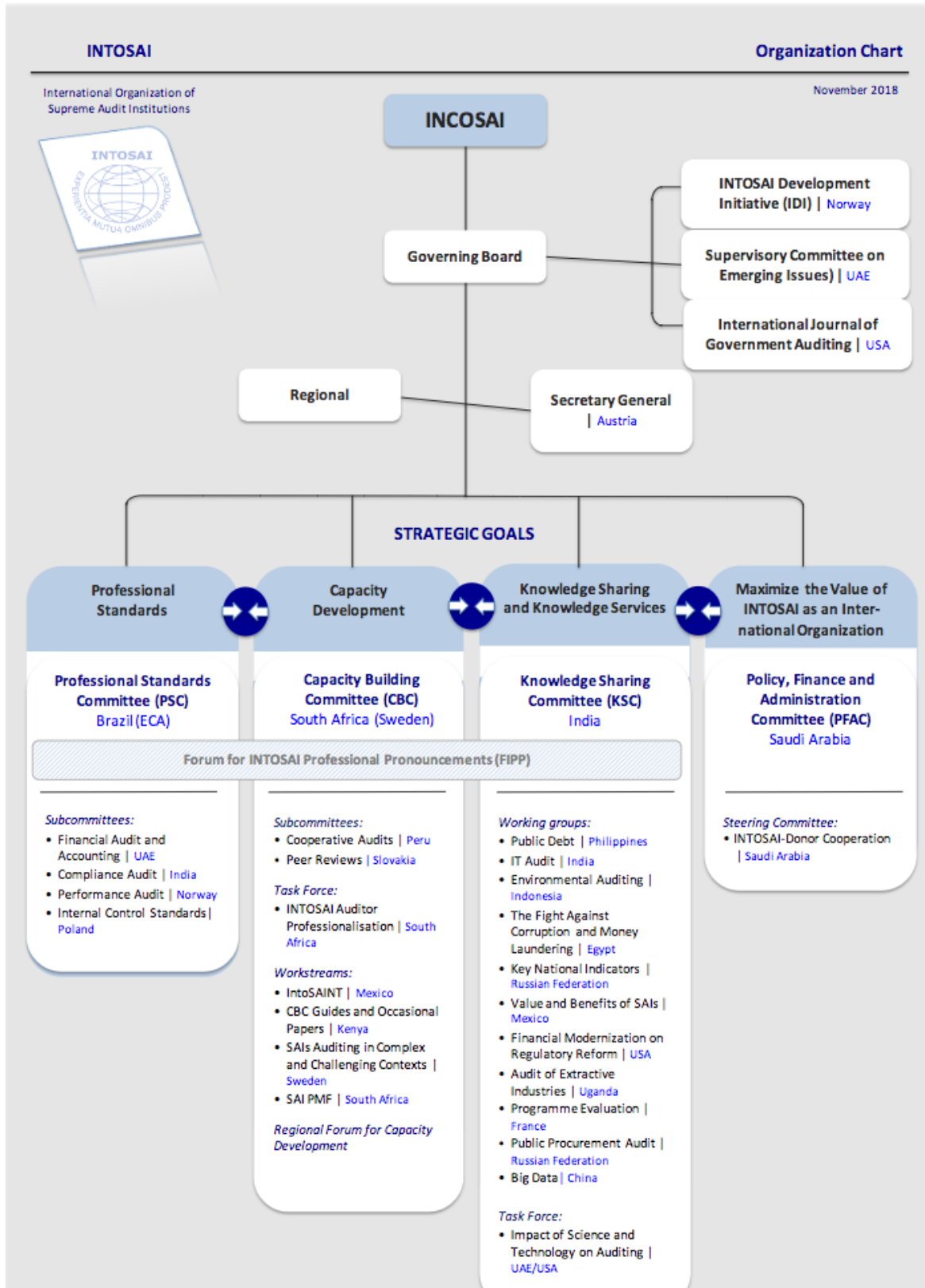
21 Other business and closing address (ITEMS 14 and 15)

Mr Al Amimi thanked all Governing Board members for their participation, their support and their constructive input. He also expressed his appreciation to the Accounts Chamber of the Russian Federation for hosting the meeting and thanked the General Secretariat.

The Chair, Mr Al Amimi, declared the 71st Governing Board meeting closed.

ANNEX A

ORGANIZATION CHART



ANNEX B
AGENDA OF THE 71ST INTOSAI GOVERNING BOARD MEETING

Thursday – 15 November 2018		Time	
		Morning	9:00 – 13:00
		Lunch break	13:00 – 14:00
		Afternoon	14:00 – 17:30

AI	Item of the Agenda	Responsible Representative Rapporteur	Comment
1	Welcome	First Vice-Chair of the Board RUSSIAN FEDERATION	
2	Opening	Chair of the Board UAE	<ul style="list-style-type: none"> Adoption of the agenda

Discussion Session		09:15 – 10:45
Group 1: Contribution and role of SAIs to the implementation of SDGs		
Group 2: INTOSAI Communication		

AI	Item of the Agenda	Responsible Representative Rapporteur	Comment
3	Report by the Chair	Chair of the Board UAE	
4	Report by the First Vice-Chair	First Vice-Chair of the Board RUSSIAN FEDERATION	<ul style="list-style-type: none"> Progress report on the preparations regarding the organization and themes of INCOSAI XXIII, 2019 Rules of Procedure for INCOSAI XXIII INTOSAI Handbooks
5	Report by the Secretary General	Secretary General AUSTRIA	<ul style="list-style-type: none"> Membership in INTOSAI Financial Regulations and Rules, Statutes Financial and budgetary matters Dues indexation proposal Election of Governing Board members in 2019 Considerations on the INTOSAI budgets 2020 – 2022 INTOSAI Website relaunch Jörg Kandutsch Award 2019

AI	Item of the Agenda	Responsible Representative Rapporteur	Comment
6	Report on the Professional Standards Committee (PSC) / Goal 1	Chair and Vice-Chair of the PSC / Goal 1 BRAZIL ECA	<ul style="list-style-type: none"> Report on the PSC and on key strategies to achieve Goal 1 and strategic objectives including its activities since November 2017, including a report on the annual meeting 2018 and the proposed PSC work plan
7	Report on the Capacity Building Committee (CBC) / Goal 2	Chair and Vice-Chair of the CBC / Goal 2 SOUTH AFRICA SWEDEN	<ul style="list-style-type: none"> Report on the CBC and on key strategies to achieve Goal 2 and strategic objectives including its activities since November 2017, including a report on the annual meeting 2018 and the proposed CBC joint work plan
8	Report on the Knowledge Sharing Committee (KSC) / Goal 3	Chair of the KSC / Goal 3 INDIA	<ul style="list-style-type: none"> Report on the KSC and on key strategies to achieve Goal 3 and strategic objectives including its activities since November 2017, including a report on the annual meeting 2018
8a	Report on SAIs with Jurisdictional Mandate	SAI FRANCE	<ul style="list-style-type: none"> Project: ISSAI for SAIs with Jurisdictional Mandate
9	Report by the Policy, Finance and Administration Committee (PFAC) / Goal 4	Chair of the PFAC SAUDI ARABIA	<ul style="list-style-type: none"> Report on the activities of the Policy, Finance and Administration Committee and on key strategies to achieve Goal 4 and strategic objectives
9a	Report on the activities within the INTOSAI Donor Cooperation	Chair of the Steering Committee of the INTOSAI Donor Cooperation SAUDI ARABIA and INTOSAI Donor Secretariat NORWAY	
10	Report on the Strategic Goal Coordination	Chairpersons of the Strategic Goals	<ul style="list-style-type: none"> Information on the Goal Chair cooperation and main results
11	Report by the Supervisory Committee on Emerging Issues (SCEI)	Chair of the Board and of the Supervisory Committee on Emerging Issues (SCEI) UAE	<ul style="list-style-type: none"> Emerging Issues INTOSAI Enterprise Risk Management
12	Monitoring and evaluation of the implementation of the Strategic Plan	Chair and Vice-Chair of the PFAC SAUDI ARABIA USA Secretary General AUSTRIA	<ul style="list-style-type: none"> INTOSAI Performance and Accountability Report Report on the 2016 and 2017 INTOSAI Annual Reports for submission to Congress

Friday – 16 November 2018		Time
		Morning 9:00 – 13:00

AI	Item of the Agenda	Responsible Rapporteur	Comment
13a	AFROSAI Report	Secretary General AFROSAI CAMEROON	<ul style="list-style-type: none"> According to INTOSAI Crosscutting Priority 5
13b	ARABOSAI Report	Secretary General ARABOSAI TUNISIA	<ul style="list-style-type: none"> According to INTOSAI Crosscutting Priority 5
13c	ASOSAI Report	Secretary General ASOSAI CHINA	<ul style="list-style-type: none"> According to INTOSAI Crosscutting Priority 5
13d	CAROSAI Report	Secretary General CAROSAI JAMAICA	<ul style="list-style-type: none"> According to INTOSAI Crosscutting Priority 5
13e	EUROSAI Report	Secretary General EUROSAI SPAIN	<ul style="list-style-type: none"> According to INTOSAI Crosscutting Priority 5
13f	OLACEFS Report	Secretary General OLACEFS CHILE	<ul style="list-style-type: none"> According to INTOSAI Crosscutting Priority 5
13g	PASAI Report	Secretary General PASAI NEW ZEALAND	<ul style="list-style-type: none"> According to INTOSAI Crosscutting Priority 5
14	Report by the INTOSAI Development Initiative (IDI)	IDI NORWAY	<ul style="list-style-type: none"> Presentation of IDI Strategic Plan
15	Report by the International Journal of Government Auditing (IJGA)	International Journal of Government Auditing UNITED STATES OF AMERICA	<ul style="list-style-type: none"> Development of IJGA Elmer B. Staats Award 2019
16	INTOSAI SAIs and SDGS	Chair of the Board UAE Secretary General AUSTRIA	<ul style="list-style-type: none"> Report on the development and activities regarding SAIs' role in monitoring and implementing the SDGs
17	Results of Discussion Session	Chair of the Board UAE Secretary General AUSTRIA	
18	Other business	Chair of the Board UAE	
19	Closing address	Chair of the Board UAE	